



جهاز أبوظبي للمحاسبة  
ABU DHABI ACCOUNTABILITY AUTHORITY

Law No. (19) Of 2020 pertaining to the Reorganization of  
Abu Dhabi Accountability Authority..

## Executive Instructions for the Disclosure System

■ حماية المال العام  
■ Safeguarding public funds



## Executive Instructions for the Disclosure System

These instructions are issued in accordance with the decision of H.E Chairman of Abu Dhabi Accountability Authority no. (68) of 2021, in accordance with the law No. (19) of 2020, as guidance for enforcing the internal Disclosure System issued in accordance with the decision of H.E Chairman of the Authority no. (42) of 2021, and aims to facilitate the process of preparing and presenting disclosures by the officials and employees subject to the Disclosure System in accordance with the provisions of law no. (19) of 2020 pertaining to Regulating Abu Dhabi Accountability Authority, and the aforementioned Disclosure System issued thereby.

The Disclosure System is a legislation issued in accordance with the provisions of law no. (19) of 2020, and aims to develop the organizational governance system in line with the international convention against corruption. As such, Abu Dhabi Accountability Authority aims through this System to set the clear foundations and controls of organizational transparency to prevent the occurrence of any violations arising from any conflicts of interest among the officials at entities subject to the Authority's mandate. And it is clearly evident for the reader that setting the general controls for governance will contribute to cementing the principles of transparency which serve the public interest.

Moreover, Abu Dhabi Accountability Authority values and appreciates the constructive cooperation from subject entities and from officials and employees required to submit disclosures, which will contribute in promoting the principles of organizational transparency, integrity and discipline at these entities.



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## First: Definitions

In the implementation of the provisions of this System, the following words and phrases shall bear the meanings corresponding hereto, unless the context requires otherwise:

State	: The United Arab Emirates.
Emirate	: The Emirate of Abu Dhabi.
The law; or The Authority's Law	: Law No. (19) of 2020 pertaining to the Reorganization of Abu Dhabi Accountability Authority.
Authority	: Abu Dhabi Accountability Authority.
Chairman	: Chairman of Abu Dhabi Accountability Authority.
Disclosure System, or the System	: The Disclosure System issued in accordance with Chairman of the Authority Decision No. (42) of 2021.
Executive Instructions; or Instructions	: These executive instructions, which aim to provide a guidance handbook for the person submitting a disclosure, in order to fulfil his obligations in accordance with the provisions of the Disclosure System.
The Disclosure	: A report detailing the financial disclosure that shall be presented by a person subject to the provisions of this System, as per the form prepared and issued by the Authority in accordance with the provisions of the Disclosure System and there Instructions.
Financial Disclosure	: The properties, assets and economic, commercial, financial, personal and other interests, as well as any obligations inside or abroad the state, and anything of similar status and the financial information thereof which are owned either directly or otherwise by the person who is subject to the provisions of this System.
Applicant; or the official subject to the System.	: Any official or employee listed under the categories subject to the Disclosure System as per its provisions, as mentioned in item "Second" of these Instructions.
Dirham	: The official currency of the State.
The Year	: The calendar year starting on the first of January and ending on December 31 of each year.



## Second: Categories Required to File a Disclosure

Without prejudice to the provisions of item (2-12) of the Disclosure System, the provisions of the Authority's law and the System shall be applied to the categories of persons:

1. Any Senior Government Officials, and managers, and employee of subject entities (and the like), in addition to other categories according to the Law's definitions. This include, for example but not limited to, officials and employees whose duties and responsibilities include, either inherently or through delegation, managing or monitoring public funds or administrative, financial or operational activities.
2. Any other persons required to file disclosures in accordance with a decision from the Chairman of the Authority in accordance with the provisions of the Disclosure System and there Instructions.

For the purpose of implementing this paragraph (second) mentioned above, The Authority, in cooperation with the Subject Entities, will identify the employees subject to the Disclosure System from among the officials mentioned in Clause 1 above, through continuous communication with the subject entities and providing the Authority with the personal details and contract information of the employee subject to disclosures.

## Third: Disclosure Filing Schedule

### The First Instance: Applicants assigned before April 15th 2021

Disclosure Type	Filing Date
The Primary Disclosure	Within twenty days of the commencement date.
The Secondary Disclosure (Disclosure Update)	Within twenty working days from the end of each year since the date he filed the first disclosure or from the date of his last disclosure, so long as the employee remains in office or at his job, and without setting a limit on the number of the disclosure updates to be filed.
The Third Disclosure (Final Disclosure)	Within twenty working days from the date the Applicant is relieved of all his offices or jobs, or leaves them, or is granted retirement.



### The Second Instance: Applicants assigned from April 15th 20201 onwards:

Disclosure Type	Filing Date
The Primary Disclosure	Within twenty working days from the date of the decision to appoint them, regardless of the method of appointment.
The Secondary Disclosure (Disclosure Update)	Within twenty working days from the end of each year since the date he filed the first disclosure or from the date of his last disclosure, so long as the employee remains in office or at his job, and without setting a limit on the number of the disclosure updates to be filed.
The Third Disclosure (Final Disclosure)	Within twenty working days from the date the Applicant is relieved of all his offices or jobs, or leaves them, or is granted retirement.

### The Third Instance: Upon request from the Authority to file a Disclosure

This shall be carried out upon request from the Authority as per the provisions of the law and the Disclosure System, and in this case, the date for filing the disclosure shall be set in the request.

### The Fourth Instance: In the event of multiple offices and assignments before April 15th 2021

The applicant shall disclose in the first disclosure all of his/her offices, assignments, or memberships. And in the event he/she is assigned a different office, assignment, membership or job or is relieved thereof, then he/she shall disclose it in the secondary disclosure (Disclosure Update).

### The Fifth instance: In the event of multiple offices and assignments after April 15th 2021

In the event of multiple offices and assignments then the first office of appointment shall be the one of reference and the Primary Disclosure is filed for it as per the mechanism detailed in the these Instructions, and in the event the Applicant is assigned a different post or title or appointment after he filed any disclosure in accordance with the provisions of the System, then it shall be disclosed through the secondary disclosure (Disclosure Update).

When the he applicant leaves all his offices and assignments or is relieved thereof, or granted retirement, he shall file the third disclosure (final disclosure).



## Fourth: Privacy Guarantees

All disclosures and their relevant documents and information are considered confidential and shall not be copied, disclosed, circulated or read by any other person, except for those authorized to do so in accordance with the applicable laws or upon a Judicial order. The Authority shall archive and keep the disclosures and their supporting documents in accordance with a special confidential system.

### **Prohibition on the release of information and data contained in disclosures**

Disclosures submitted to the Authority by officials subject to the System, and the information and data contained therein, are considered official secrets in accordance with the provisions of article (9) (Confidentiality of Information) of the System.

As such, any person who is informed of disclosures by virtue of his office at the Authority shall not release nor circulate nor copy, either directly or indirectly, any information regarding the disclosures submitted to the Authority; and any violators shall be disciplined by termination of their services and referral to the Public Prosecutor.

## Fifth: The Roles

### **The Role of Abu Dhabi Accountability Authority:**

1. Spreading awareness as it deems fit to inform officials subject to the System (Applicants) through the different media channels.
2. Provide the Disclosure Form through the Authority's website.
3. Periodically update the executive instructions and disclosure forms.
4. Constructive communication with subject entities and officials subject to the System (Applicants).
5. Maintain the confidentiality and privacy of information and hold accountable any Authority employees who are considered violators thereof.
6. Provide guidance to the employees or officials nominated by subject entities to cooperate with the Authority in order to implement the Disclosure System.

### **The Role of Subject Entity:**

1. Notify the Authority of its employee or official (point of contact) charged with cooperating with the Authority for the purposes of items 2 and 3 of this article mentioned hereunder.



2. Inform the Authority within fifteen working days from receiving the notice from the Authority or from issuance of the appointment or assignment decision with a list of officials and employees subject to the System and whom are required to file financial disclosures, detailing their job titles, grades and descriptions.
3. Inform the Authority of any changes to the list of Applicants mentioned above, with regards to termination of services or loss of status of office, or for any reason, as soon as it takes place.

#### **Role of the Applicant:**

1. Correctly file the disclosure required of him, free of errors, within the legally stipulated timeframes.
2. Present correct financial information.
3. Cooperate fully with the Authority in the event he is asked to present additional data or disclosures.

## **Sixth: Contents and Steps for filling out the Disclosure Form:**

### **The Role of Abu Dhabi Accountability Authority:**

- **Personal Data.**
- **First Step:** Job Titles and Memberships Data.
- **Second Step:** Family data including minor children.
- **Third Step:** Bank accounts and cash funds.
- **Fourth Step:** Debts.
- **Fifth Step:** Securities and Digital Currencies owned within and abroad the State.
- **Sixth Step:** Sole proprietorship companies and organizations and commercial, vocational and financial businesses.
- **Seventh Step:** Real Estate
- **Eight Step:** Moveable Assets of value owned by the Applicant or his/her minor children used for commercial purposes.
- **Ninth Step:** Legal Powers of Attorney.
- **Tenth Step:** Other Clarifications.
- **Eleventh Step:** Confirmation and submission:



## Seventh: General Provisions of the Disclosure:

1. Applicants as clarified in there Instructions shall file the financial disclosures.
2. The Authority shall determine the nature of the disclosure, whether it be a Primary Disclosure, a Disclosure Update, or a Final Disclosure.
3. Disclosures shall be prepared in the Arabic language, and they may be prepared in the English language for Applicants who are non-Arabic speakers.
4. In the event of negligence or delay in filing the financial disclosure then the Applicant is legally liable in accordance with the provisions of the Authority's law.
5. If the Applicant knowingly files a financial disclosure that is incomplete or false, or if he fails to file a disclosure for a person whom he is a guardian, trustee or custodian thereof, then the Applicant will be legally liable in accordance with the provisions of the Authority's law.
6. In preparing a financial disclosure, the Applicant shall not delegate the preparation of the disclosure or refer to data listed in his previous disclosure, and he shall always explicitly state the required disclosure data in accordance with the law.
7. The Financial Disclosure is considered confidential information that must be protected, and any person who violates this shall be sanctioned in accordance with the law.
8. In the event the funds are an inheritance that has not been distributed, then the share of the Applicant or his/her minor children shall be mentioned.
9. The monetary values listed in the disclosure tables shall be listed in numbers of Dirham if they are inside the State or using the currency they are deposit in.
10. The financial disclosure includes all elements within and abroad the State.
11. In the event there is no data to be included within a cell for disclosure, please write the phrase "Not Applicable" and do not leave any cells blank.
12. When filing the disclosure, note that the information is stored for 7 days only if you choose to save it (Save), and the disclosure shall not be considered filed unless you submit it by pressing the (Submit) option and confirming the submission; and that after (submission) the disclosure cannot be reopened or edited.
13. In all events, it is advised that when submitting a disclosure to retain a copy thereof, as a reference when needed or for the purposes of disclosure updates.



14. To facilitate the submission of the disclosure, it is advised to review the Executive Instructions and the User Guide before commencing with filling the required form. In addition, it is also advised to prepare a general plan to be used as a guideline regarding the preparation of the required data and documents and submitting them to the System. According to the definition of financial disclosure in the Disclosure System issued in accordance with the decision of the Chairman of the Abu Dhabi Accountability Authority no. (42) of (2021) pertaining to issuing the System, the financial disclosure for the purposes of the Disclosure System is: The properties, assets and economic, commercial, financial, personal and other interests, as well as any obligations inside or abroad the state, and anything of similar status and the financial information thereof which are owned either directly or otherwise by the person who is subject to the provisions of this System or his/her minor children.



## Eighth: Guidelines for filling out the disclosure Personal Data

1. The subject entity shall provide the Applicant's data to the Authority within fourteen (14) working days from the date of the appointment or assignment decision (without regard to the method of appointment).
2. The Authority issues an electronic file, and this data along with the executive instructions is sent to the applicant via the official e-mail registered at the Authority.
3. The Applicant shall login to the Authority's website and the Disclosure filing platform, and register on the platform using this mobile number registered with the Authority, then set a new password and ensure his personal information is listed correctly.
4. If the data is correct, the applicant shall confirm that accordingly, then proceed with filling out the rest of the disclosure.
5. If the data is incorrect, then the Applicant shall confirm it is incorrect and shall not continue with filling out the disclosure until the data is corrected and he is notified of the correction.
6. Please note that the full name shall match the name as listed on the passport, whether it be in three, four or five parts.

7. Please ensure recording the correct mobile phone number used by the Applicant, as the notifications sent by the Authority will be delivered to the registered number.
8. Please ensure recording the work e-mail, as the notifications sent by the Authority will be delivered to the e-mail registered with the Authority.

**Note:**

- All data highlighted in yellow are data automatically entered by the authority, kindly review the said data and confirm its accuracy prior to commencing of the filling procedure.
- Data in gray are data the applicant should enter by him/herself (kindly review the User Guide).



## Steps to File the Form: First Step: Job Titles and Memberships Data

**Declaration**  
You have 14 days to complete the form by 20 April 2022 9am

Job Data | Family Data | Bank Accounts | Debt Data | Securities Data | Companies Data | Real Estate Data | Transferrable | Use Rights | Legal Data | Clarifications | Review and Submit

**Job Titles and Memberships Data** + Add item

ENTITY NAME	TITLE OR MEMBERSHIP	DATE OF JOINING	DATE OF APPOINTMENT	DATE OF TERMINATION OF EMPLOYMENT	GROSS MONTHLY SALARY	GROSS MONTHLY SALARY CURRENCY	GROSS ANNUAL INCOME	GROSS ANNUAL INCOME CURRENCY	CLARIFICATION
No info available To start adding info please click on + Add item button.									

Back Next

1. The Applicant shall list his titles, jobs and assignments in chronological order from the oldest to the newest, if possible, and those he still holds on the date of filing the disclosure. Any position that the applicant was not holding before 15 April 2021 should not be mentioned.
2. The Titles or Memberships cell shall include . all titles, assignment and appointments inside or abroad the State, whether they be local, federal, regional or international, and whether they be paid or without pay, whether their status is subject to the System or not.
3. Commencement Date: It is the date of commencement of work in the entity.
4. Date of Appointment to the Job or Membership: It is the date of issuance of a decree or decision appointing a position or membership that bears the capacity disclosed by the applicant. The date of Appointment to the Job or Membership may be similar to the commencement date. Monthly gross salary is the gross salary without any deductions.
5. Annual salary shall mean the gross salary as well as any financial benefits and entitlements paid to the Applicant, which for example include and are not limited to travel tickets, children education reimbursement, annual performance bonus, encouragement bonus profit achieving bonus. etc.
6. In the Remarks cell, the Applicant shall include any additional details he may wish to disclose, such as his uncertainty regarding the value of the annual bonus which might vary from year to year, and he shall clarify such matters in this cell and state an estimated figure.
7. In the Remarks cell, the applicant shall include any information he/she might see fit and useful for the disclosure. In case there is no such information, please write "Not Applicable or N/A".



## Second Step: Family data of minor children

**Declaration**

You have 14 days to complete the form by 20 April 2022 9am

Job Data **Family Data** Bank Accounts Debt Data Securities Data Companies Data Real Estate Data Transferrable Use Rights Legal Data Clarifications Review and Submit

**Family Data** [+ Add item](#)

FULL NAME	RELATIONSHIP	DATE OF BIRTH	NATIONALITY	ID DOCUMENT TYPE	ID DOCUMENT NUMBER	CLARIFICATION	SUPPORT DOCUMENT (JPG,PDF,PNG)	ACTIONS
No info available To start adding info please click on + Add item button.								

[Back](#) [Next](#)

1. The full name of a minor child shall be mentioned as written on their official identity document.
2. The gender of a minor child shall be mentioned.
3. ID Document Type is meant to clarify the type of identification document, such as a passport or universities and ID card or any other means of proof provided it is official, and in the event the person holds Emirati citizenship or is a resident of the State, then the National ID is preferable.
4. In the Remarks cell, the Applicant shall include any information he/she might see fit and useful for the disclosure. In case there is no such information, please write "Not Applicable or N/A".

## Third Step: Bank accounts and cash funds

### Declaration

You have 14 days to complete the form by 20 April 2022 9am

Job Data

Family Data

Bank Accounts

Debt Data

Securities Data

Companies Data

Real Estate Data

Transferrable

Use Rights

Legal Data

Clarifications

Review and Submit

+ Add item

ACCOUNT HOLDER	BANK NAME - BRANCH	IBAN ACCOUNT NUMBER	AVAILABLE BALANCE	AVAILABLE BALANCE CURRENCY	CLARIFICATION	SUPPORT DOCUMENT (JPG,PDF,PNG)	ACTIONS
<p><b>No info available</b></p> <p>To start adding info please click on + Add item button.</p>							

+ Add item

ACCOUNT HOLDER	BANK NAME - BRANCH	COUNTRY	ACCOUNT NUMBER	AVAILABLE BALANCE	AVAILABLE BALANCE CURRENCY	CLARIFICATION	SUPPORT DOCUMENT (JPG,PDF,PNG)
<p><b>No info available</b></p> <p>To start adding info please click on + Add item button.</p>							

**Cash funds held outside the banking or financial institutions sector** + Add item

LOCATION WHERE THE CASH FUNDS ARE HELD	AMOUNT	CURRENCY	CLARIFICATION	SUPPORT DOCUMENT (JPG,PDF,PNG)	ACTIONS
<p><b>No info available</b></p> <p>To start adding info please click on + Add item button.</p>					

v0.1.0-local
Back
Next

1. Include bank accounts inside and outside the State, and cash amounts saved outside the banks and financial institutions owned by the Applicant or his/her minor children.
2. Bank Deposits and Bank Accounts refer to: All accounts regardless of their names (current, savings, term deposits, certificates of deposit, and otherwise) as well as money deposited in safety deposit boxes at banks, and all monetary balances kept in investment portfolios managed by financial institutions that are licensed to manage the money of others, as well as monetary balances in electronic or digital accounts.
3. The name of the Account Holder shall be listed, whether it be the Applicant himself or any other person he is required to disclose for.
4. In the Available Balance cell, the balance shall be listed as it is on the day of filing the disclosure.
5. In the event the amount is deposited in a currency other than Dirham, then the amount shall be listed in the currency of the account.

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6. In the event the amount is deposited at a bank abroad the State, then the amount shall be listed in the currency of the Account.
7. As for the bank accounts abroad the State, the account number is mentioned according to the mechanism in force in that country, whether IBAN or any other number or formula for the international account number.
8. In the Remarks cell, the Applicant shall include any information he/she might see fit and useful for the disclosure. In case there is no such information, please write "Not Applicable or N/A".

## Fourth Step:

### First: Debts due to the Applicant inside /outside the State

1. Debts shall include all the debts due to the Applicant or his/her minor children inside and outside the State.
2. Debt owner shall mean the Applicant if he/she lends money to any natural or legal person, Debts issued by others to the Applicant or his/her minor children are set by ways of IOUs, cheques, bills of exchange, promissory notes, or other guarantees, regardless of their names.
3. The Debt Amount cell refers to the original value of the debt plus any interest or profits in the cases of the Islamic financing forms, which are accumulated on top of the principal, subject to each individual case.
4. The debt principle refers to the value of the debt that was borrowed without including any of its interest, profits, insurance, bank fees, etc..
5. The interest rate refers to percentage of interest or profits against the loan. As such, it shall be listed in the assigned cell along with a clarification of whether the percentage is increasing, decreasing or fixed.
6. Date of Repayment, is the expected date for repayment of the debt.
7. In the Remarks cell, the Applicant shall include any information he might see fit and useful for the disclosure, and in the event there is no designated such information, please write "Not Applicable".



8. In general, the form does not require disclosing the remaining amount of the debt.
9. In the event that there is a disputed amount of the debt, judicially or otherwise, it shall be disclosed and its data and information shall be clarified in the remarks cell.

## Second: Debts due from the Applicant inside/outside the State

The screenshot shows a web form with two main sections. The first section is titled "Bank Accounts abroad the State" and has a table with columns: ACCOUNT HOLDER, BANK NAME - BRANCH, COUNTRY, ACCOUNT NUMBER, AVAILABLE BALANCE, AVAILABLE BALANCE CURRENCY, CLARIFICATION, and SUPPORT DOCUMENT (JPG,PDF,PNG). Below the table, it says "No info available" and "To start adding info please click on + Add item button." The second section is titled "Cash funds held outside the banking or financial institutions sector" and has columns: LOCATION WHERE THE CASH FUNDS ARE HELD, AMOUNT, CURRENCY, CLARIFICATION, SUPPORT DOCUMENT (JPG,PDF,PNG), and ACTIONS. It also says "No info available" and "To start adding info please click on + Add item button." At the bottom left is a "Back" button and at the bottom right is a "Next" button.

1. Debts due from the Applicant are the debts due from the Applicant inside and outside the State.
2. Debtor shall mean Applicant if he/she borrows money from any natural or legal person,
3. Creditor is the natural or legal person who lent money to the Applicant.
4. In the Creditor Nationality cell, if the Creditor is a bank, then it refers to the State where the branch of the bank or financial institution that issued the loan operates.
5. The Debt Amount cell refers to the value of the original debt plus any interest or profits for example, which are accumulated on top of the principal, subject to each individual case.
6. The debt principle refers to the value of the debt that was borrowed without including any of its interest, profits, insurance, bank fees, etc.
7. The interest rate refers to the percentage of interest or profit against the loan, As such, it shall be listed in the assigned cell along with a clarification of whether the percentage is increasing, decreasing or fixed.
8. Date of Repayment, is the expected date for repayment of the debt.
9. In general, the form does not require disclosing the remaining amount of the debt.
10. In the event that there is a disputed amount of the debt, judicially or otherwise, it shall be disclosed and its data and information shall be clarified in the remarks cell.

In the Remarks cell, the Applicant shall include any information he might see fit and useful for the disclosure, and in the event there is no designated such information, please write "Not Applicable".

## Fifth Step: Securities and Digital Currencies owned inside and outside the State

**Declaration**

You have 14 days to complete the form by 20 April 2022 9am

Job Data Family Data Bank Accounts Debt Data **Securities Data** Companies Data Real Estate Data Transferable Use Rights Legal Data Clarifications Review and Submit

Securities and Digital Currencies Owned within/abroad the UAE [+ Add item](#)

OWNER NAME	TYPE	NUMBER OF SECURITIES OR PERCENTAGE	MARKET VALUE OF THE SECURITIES	VALUE CURRENCY	NAME OF ISSUING COMPANY OR ENTITY	NAME OF FINANCIAL MARKET / EXCHANGE	COUNTRY	CLARIFICATION
No info available To start adding info please click on + Add item button.								

[Back](#) [Next](#)

1. Securities and digital currencies owned by the Applicant and his/her minor children inside or outside the State should be mentioned.
2. Securities refer to shares, bonds and debentures issued by public and private shareholding companies listed in accordance with the laws regulating the financial markets in the State, whether they are traded or not, and bonds and debentures issued by governments and public entities and organizations in the State, and similar securities of foreign companies, governments, authorities or institutions outside the State, as well as any other local or foreign financial instruments.
3. Owner's name should be added at the respective cell whether such securities and digital currencies are registered under the name of the Applicant or his/her minor children.
4. The Applicant shall list the type of the financial security whether it be shares or equity, bonds, units or other in the designated Type cell.
5. Applicant shall mention the number of securities or the shares he/she owns under his/her name or his/her minor children's name. This should be added to the Number/Shares cell.
6. The Applicant shall record the name of the company or entity that issued those shares or financial securities in the cell designated for the Name of issuing Company or Entity.
7. The Applicant shall record the name of the state that issued and granted the licenses for the issuing company or entity in the designated cell for the Nationality of Issuing Company or Entity.
8. In the Remarks cell, the Applicant shall include any other information he might see fit and useful for the disclosure, and in the event there is no such information, please write "Not Applicable".

## Sixth Step:

### Establishments, companies and commercial, professional and financial businesses inside/ outside the State.

**Declaration**

You have 14 days to complete the form by 20 April 2022 9am

Job Data Family Data Bank Accounts Debt Data Securities Data **Companies Data** Real Estate Data Transferrable Use Rights Legal Data Clarifications Review and Submit

**Individual Companies and Organizations** + Add item

OWNER NAME	COMPANY NAME	COMPANY TYPE	EQUITY PERCENTAGE	COMPANY HEADQUARTERS	VALUE OF SHARES OR EQUITY OWNED	CURRENCY OF SHARE VALUE/EQUITY OWNED	SHARE FROM ANNUAL REVENUE FOR PREVIOUS YEAR	CURRENCY OF REVENUE EARNED
No info available To start adding info please click on + Add item button.								

Back Next

1. Establishments, companies and commercial, professional and financial businesses owned totally or partially by the Applicant or his/her minor children shall be listed.
2. The owner's name should be listed whether the Applicant is filing the disclosure in his personal capacity or as a person responsible for disclosing the financial standing of minor children.
3. In the Company Type cell, the type of the company shall be listed, whether it be a sole proprietorship company or organization, If is it a company, the type should be listed, such as a limited liability company, public or private joint stock company, a partnership or otherwise, according to the Law regulating the company.
4. In the event there are no other partners, then please write "Not Applicable".
5. In the Remarks cell, the Applicant shall include any information he might see fit and useful for the disclosure, and in the event there is no such information, please write "Not Applicable".
6. The service agent shall be listed in the remarks cell, if applicable.

## Seventh Step: Real Estate within and outside the State

**Declaration**

You have 14 days to complete the form by 20 April 2022 9am

Job Data Family Data Bank Accounts Debt Data Securities Data Companies Data **Real Estate Data** Transferrable Use Rights Legal Data Clarifications Review and Submit

Real Estate within/abroad the State [+ Add item](#)

NAME OF THE OWNER	PROPERTY DESCRIPTION	PROPERTY TYPE	PROPERTY LOCATION/PLOT NUMBER/VOUCHER NUMBER	PROPERTY AREA M2	PURCHASE PRICE	PURCHASE PRICE CURRENCY	ANNUAL REVENUE FROM THE PROPERTY (IF APPLICABLE)	ANNUAL REVENUE CURRENCY
No info available To start adding info please click on + Add item button.								

[Back](#) [Next](#)

1. Applicant should mention the real estate inside and outside the State whether registered fully or partially in his/her name or his/her minor children's name.
2. Real Estate refers to: Any property owned entirely or partially along with the licenses for its usage (residential, investment, commercial, or other) whether owned by the Applicant or his/her minor children; whether said ownership was in accordance with a property deed or document or through real estate agency or other means, and whether the property is within the State or abroad.
3. The Applicant shall record the owner's name as per the official identification, whether the property was in his name or the Applicant or his/her minor children.
4. The Applicant shall fill out the Property Address cell with the information as stated in the title deed or document or agency, whether the property be within the State or abroad.
5. The Applicant shall fill out the Property Area cell as stated in title deed or document or agency, whether the property be within the State or abroad.
6. The Applicant shall fill out the Purchase Price cell with the purchase price in Dirham if the property is within the State or in the currency of the country where the property is if it's abroad..
7. The Applicant shall fill out the Equity Percentage cell with his percentage of equity in the property according to the percentage stated in title deed or document or agency.
8. In the Remarks cell, the Applicant shall include any information he might see fit and useful for the disclosure, and in the event there is no such information, please write "Not Applicable".

## Eighth Step: Moveable Assets of Value used for Commercial Purposes

The screenshot shows a web interface for a 'Declaration' form. At the top, it says 'You have 14 days to complete the form by 20 April 2022 9am'. Below this is a navigation bar with icons for Job Data, Family Data, Bank Accounts, Debt Data, Securities Data, Companies Data, Real Estate Data, **Transferrable** (highlighted), Use Rights, Legal Data, Clarifications, and Review and Submit. The main section is titled 'Transferrable Assets' and contains a table with the following columns: OWNER NAME, DESCRIPTION, QUANTITY, ESTIMATED CURRENT MARKET VALUE, MARKET VALUE CURRENCY, INITIAL/PURCHASE VALUE, PURCHASE VALUE CURRENCY, SOURCE OF PURCHASING MONEY, PURCHASE DATE, and CLARIFICATION. The table is currently empty, with a message 'No info available' and a note 'To start adding info please click on + Add item button.' There are '+ Add Item' buttons in the top right and bottom right of the table area. 'Back' and 'Next' buttons are located at the bottom left and right of the form respectively.

1. The main criterion for disclosing movables of value is ownership for commercial purposes, but if the purpose is personal use, it should not be disclosed. If the Applicant has a hobby of collecting a specific type of movables, such as currencies, antiques, watches or otherwise, they should not be disclosed.
2. Applicant should list the movables of value whether they be under his/her name or his/her minor children's name.
3. Moveable Assets refer to all moveable assets of value owned for commercial purposes rather than personal use, that exceed 75 thousand Dirham when their ownership is transferred to the Applicant or his/her minor children, or if the value of one type of such assets exceeds 75 thousand Dirham, especially vehicles and machinery, allocated properties, jewelry, precious stones, antiques, livestock, crops and basic good that can be owned by an individual such as natural basic materials such as gold, silver, platinum, aluminum, iron ores and other metals, crude oil, coal, vehicle plate numbers, phone number, and others regardless of their form of ownership including ownership through electronic and digital accounts.
4. The Applicant shall mention the official name of the owner of the Moveable Assets according to the official identification documents, whether it be in his name or the name of his/her minor children
5. Applicant shall fill out the number of movables in the respective cell according to the unit of measurement (such as: Applicant shall fill out the statement of transferrable assets using the appropriate unit of measurement for each type (Currency of monetary values, heads of livestock, Kg/Ton of crops, carat of precious stones, grams of precious metals, or otherwise)



6. The Applicant shall fill out the statement of Moveable Assets by type, such as vehicles, machinery, jewelry, precious stones, currency type, antiques, livestock, crops, natural materials, basic goods, or others in the cell dedicated for the description.
7. The Applicant shall fill out the Total Value cell with the total value of the described Moveable Asset listed in the statement in the currency used at the time of purchase, and according with the following:
  - A. For Moveable Assets financed personally, the applicant shall record the value of the assets as per the purchase document (cost of purchase) in the currency used regardless of any paid installments. Any unpaid installments shall be listed in the table of unpaid debts owed by the applicant.
  - B. For Moveable Assets obtained through any form of financing, then the value of the asset shall be recorded as per the entire value agreed upon in the contract (cost of purchase) regardless of any installments payments, and unpaid installments shall be listed in the table of unpaid debts owed by the subject employee.
  - C. For Moveable Assets obtained through inheritance or as a gift, then their value is recorded as (zero).
8. The subject employee shall record any additional data he deems important in the designated Remarks cell.
9. In general, the value of the Moveable Asset shall be listed as it was when its ownership was transferred to the Applicant, and in the event that is not possible with accuracy, it is advised to list the estimated value and note it under the Remarks cell. If the Applicant discovers that the market value of the Moveable Asset has changed substantially, then the market value of the Moveable Asset shall be listed as accurately as possible in the Remarks cell.



## Ninth Step:

### Legal powers of attorney issued by or for the Applicant within the State or abroad

1. Applicant shall add the power of attorney whether issued by the Applicant or by a third party for him/her, and whether inside or outside the State, as applicable.
2. A power of attorney is a contract through which the grantor assigns a different person in his/her stead to undertake a given lawful act, whereby the agent performs legal actions on behalf of the grantor.
3. Applicant shall add the principal's name according to the official identification document included in the power of attorney, whether he/she is a natural or legal person.
4. In the designated cell for Nationality of Principal, the nationality upon entering into the power of attorney should be listed whether the principal is a natural or legal person.
5. Applicant shall add the attorney's name according to the official identification document included in the power of attorney, whether he/she is a natural or legal person.
6. In the designated cell for Nationality of Attorney, the nationality upon entering into the power of attorney should be listed whether the attorney is a natural or legal person.
7. In the designated cell for Power of Attorney Type, the type of the power of attorney shall be recorded whether it be special or general and stating the location of the power of attorney and its purpose.
8. The Applicant shall record the date of the power of attorney as listed therein.
9. The Applicant shall record the duration of the power of attorney as listed therein.
10. In the designated cell for the Documentation Authority, the official authority that documented the power of attorney shall be recorded whether it be within the State or abroad.
11. In the Remarks cell, the Applicant shall include any information he might see fit and useful for the disclosure, and in the event there is no such information, please write "Not Applicable".



## Tenth Step: Other Clarifications

The screenshot displays the 'Declaration' form interface. At the top, it indicates 'You have 14 days to complete the form by 20 April 2022 9am'. Below this is a navigation bar with icons for Job Data, Family Data, Bank Accounts, Debt Data, Securities Data, Companies Data, Real Estate Data, Transferrable, Use Rights, Legal Data, **Clarifications** (highlighted), and Review and Submit. The main section is titled 'Other Clarification' and contains a rich text editor with a toolbar (Normal, Bold, Italic, Underline, Link, Unlink, Bulleted List, Numbered List, Indent, Outdent) and a large text area. To the right of the text area is a 'Support Document (jpg,pdf,png)' upload section with a 'Select File' button. At the bottom left is a 'Back' button and at the bottom right is a red 'Next' button.

Any other data, information or clarifications not mentioned in the tables above, or that would give more clarification to the previously filled out information, including the assets and movables owned by the Applicant or his/her minor children

## Eleventh Step: Confirmation and Submission.



## Ninth: General Clarifications

Item	Clarification
Real Estate	Any property owned entirely or partially, regardless of the licenses for its usage, whether it be residential, investment, commercial, agricultural, or any other license; whether owned by the Applicant or his/her minor children and whether said ownership was in accordance with a property deed, through real agency, or any other means, and whether the property is in or outside State; and they include for example vacant land plots, constructed real estate, or those under construction.
Securities	Securities refer to shares, bonds and debentures issued by shareholding companies and bonds and debentures issued by the federal government, local governments and public corporations and institutions in the State, as well as any other local or non-local financial instruments approved by the Authority.
Publicly listed shares	Are the shares which were approved for listing in the stock market after verifying they meet the conditions for listing by the competent authorities.
Publicly listed bonds	Any instrument issued by a company that establishes or creates a liability as well as loans, bonds and other instruments that can be transferred to the company's capital, and all public debt instruments issued by the various government entities or committees or public organizations listed in the financial markets.
Financial derivatives	Contracts whose value is set by both parties; whereby these contracts derive their value from the included securities and depend on the change in value of those securities.
Mutual Funds and Investments Units	The balances of any investments in units of investments funds regardless of their type or purpose or term, including mutual investment funds, financial market funds, private equity funds, property investment funds, and others.
Shares and Stakes	This item shall include any instrument, regardless of its legal form, that establishes a share which grants its holder a right to a percentage of the assets and liabilities as well as the profits and losses that follow in the capital of companies regardless of their types as indicated by law.



Deposits With third Parties and Bank Accounts	All accounts regardless of their names, as well as money deposited in safety deposit boxes at banks, and all monetary balances kept in investment portfolios managed by financial institutions that are licensed to manage the money of others, as well as monetary balances in electronic or digital trade accounts.
Balances at other Financial Institutions	All financial balances that can be withdrawn on demand and those held as safety deposits at financial institutions or investment companies licenses to manage the money of others, and any cash balances available in electronic and digital trading accounts.
Debts	Anything that constitutes a liability on the Applicant at the time of filing the disclosure, whether it be loans - paid in installments or in full, credit facilities of different types, names and terms, as well as IOUs, cheques, bills of exchange, promissory notes or any other with different names, issued by the Applicant or his/her minor children to others.
Moveable Assets	All moveable assets of value owned by the Applicant or his/her minor children and used for commercial purposes which total value of one type exceeds 75 thousand Dirhams, and cash amounts for commercial purposes which value exceeds 75 thousand Dirhams at the time of entry into the custody of the Applicant or his/her minor children. Moveable Assets with value include vehicles, equipment valuable ornaments, precious stones, antiques, animal and agricultural wealth, and basic commodities owned by a person for commercial purposes including natural and basic materials, such as iron ores, crude oil, coal, aluminum, wheat, food grains, car numbers, special phone numbers and other things that a person owns for commercial purposes, whatever form of ownership. It shall not include movables used for personal purposes.
Basic Goods	All balances of basic goods obtained by a person for commercial purposes or to perform financial operations with others, including natural resources and basic materials such as iron ores, crude oil, coal, aluminum, copper, salt, sugar, soya, wheat, grains and other, regardless of their form of ownership, including electronic and digital, and the financial derivatives thereof such as forward contracts, options and futures.



Crops and Livestock	All balances of owned crops and livestock including food and non-food producing trees, livestock and fish stocks such as lambs, cows, camels, fish, birds and others.
Precious Metals	All balances of owned gold, silver, platinum and other precious metals.
Precious Stones	Precious stones whether they be natural, synthetic, organic, non-organic, semi-precious or, valuable stones, which include: Diamonds, pearls and other precious stones such as colored stones.
Cash Amounts	Any cash currency kept in liquid form outside the banking system.
Vehicles	All vehicles owned by the person for commercial purposes such as cars, motorbikes, boats, buses, trucks, loaders, private airplanes or any other means of transportation.
Valuable Possessions	All possessions of value and financial impact used for commercial purposes, such as art painting, drawings and antiques.
Other Assets	All other assets not detailed in the previous items, including endowments or shares in an inheritance that has not been distributed to the heirs and others.
Agencies and Delegations of Financial Impact	Commercial agents, representatives, deputies, and users as agencies or delegations for conducting procurement, sales, distribution transactions or providing a service for a fee; such that they have a positive or negative financial impact for or upon the Applicant, in accordance with the agency or delegation as stated in civil and commercial law, on in corporate law or any other law relevant to the agency or delegation.
Minors	Plural of "Minor", a person who has not yet reached the age of majority, or reached it with loss of/ or with a diminished legal capacity or reached it while under guardianship.



## Tenth:

### 1. General Questions

#### 1. Should properties outside the State be disclosed?

Yes. all properties and all elements that fall under the financial disclosure shall be listed, whether they are inside or outside the State, and whether they are under the name of the Applicant or his/her minor children.

#### 2. Should the disclosure be filled out in the Arabic language?

The disclosure shall be filled out in the Arabic language and filling it out in English is for non-Arabic speakers.

#### 3. Should documents be included with the disclosure?

No, this is not required- unless the Authority requests it at any stage during disclosure submission or if its attachment to the tables is mandatory; however if the Applicant wishes to present some documents, he may do so. In all events, the Applicant is advised to keep all the documents supporting the data presented in disclosures to the Authority.

#### 4. Must the disclosure be printed?

For Disclosure System purposes, no need. However, it may be printed out for the purposes of retaining a copy with the Applicant.

#### 5. I lost my copy of the disclosure, how can I get another copy of it?

A copy of the disclosure may be obtained by the Applicant after contacting the Authority. It is advised that the Applicant keep a copy of the disclosure.

#### 6. What is the Residence Address?

The address where the subject employee actually resides and stays in detail.

#### 7. I have assets in foreign currencies - what exchange rate should be used?

The value of assets in foreign currencies shall be reported using the currencies they are registered in, with the possibility of disclosing them in Dirham after converting their values using the exchange rate announced by the Central Bank on the same day of filing the disclosure.



## 2. Questions related to the positions/jobs and memberships:

### 1. What is meant by the Job or Title?

The job or status subject to the law which is held by the Applicant at any subject entity at the time of filing the disclosure for example: Head of Department, Deputy, Executive Manager.

### 2. Should the phone numbers for all jobs and titles be listed?

The subject employee shall list his private phone number, through which he can be reached at any time to complete the requirements for registration.

### 3. What is the gross annual fixed salary?

It is the total salary received by the Applicant as per the salary certificate issued by his main workplaces, prior to any deductions.

### 4. What is meant by the date of assuming the current job in the designated cell?

It is the date of the decision appointing the Applicant to the relevant job which requires filing a financial disclosure.

### 5. What is meant by the date of leaving the job in the designated cell?

It is the date of the decision relieving or terminating the services of the Applicant, for any reason, from in the relevant job which requires filing a financial disclosure; including granting him retirement or his resignation.

### 6. A department manager filed his disclosure then was transferred after a while to another position, does he need to file a disclosure for the new position?

No need to file an additional disclosure for the new position. It is sufficient to disclose the new appointment when updating the disclosure as per the requirements of the Disclosure System.

### 7. An Applicant has resigned from office and during the timeframe for submitting his/ Her final disclosure he/she received a new appointment, should he file a final disclosure?

No need to file a final disclosure in this case. He/ she is required to file a disclosure for his new job indicating the termination of the status he resigned from with that disclosure.



**8. Unintentionally, I forgot to enter a second title or to mention some data when I submitted the disclosure, what should I do? I also mentioned some incomplete data because it was not available?**

The Applicant may not resubmit or amend the disclosure after it has been submitted to the Authority as per the mechanism detailed in there Instructions. As such, it is the Applicant's responsibility to submit the disclosures and to ensure the accuracy of the data therein and update them in accordance with the requirements of the Disclosure System. Both the Applicant and the subject entity each according to their responsibilities set forth in the Disclosure System, shall bear the consequences of any violations to the System and there Instructions. As such, it is advised to set a practical plan for preparing the disclosure data and for the submission of disclosures and updating them in the periods set for it.

**9. An official who is subject to the Disclosure System has been designated a new title that also requires submission of a disclosure, is he/she required to file a disclosure for the new designation?**

The officer is not required to file a new disclosure for the new designation, but should mention it when updating his/her disclosure.

**10. Should the disclosure include possessions received through gift or inheritance?**

Yes, they are recorded in the designated table as per there Instructions.



### 3. Questions related to family data:

#### 1. Is it required to disclose the financial status of the spouse, even though he/she has a separate financial status of that of the Applicant?

For Disclosure System purposes, the financial status shall include the properties, assets and economic, commercial, financial, personal and other interests, as well as any obligations inside or outside the State, and anything of similar status and the financial information thereof which are owned either directly or otherwise by the person who is subject to the provisions of this System or his/her minor children.

#### 2. What is meant by Minor children?

They are the male and female children of the Applicant who have not reached the age of (21) Gregorian years at the time of submitting the disclosure, or who have reached this age lacking capacity, losing capacity, or interdicted.

### 4. Questions related to securities and digital currencies:

#### 1. Can I use the currency exchange rate from any exchange company?

It is not permitted to use the exchange rate of the relevant currency from any exchange company. The only accepted exchange rate is that announced by the UAE Central Bank on the same day of filing the disclosure.

### 5. Questions related to Real Estate

#### 1. What is meant by the Name of Owner?

The name of the Applicant and his/her minor children as stated in the title deed or document, or the name of the Applicant as stated in the property special power of attorney whether the property is wholly or partially owned and whether inside or outside the State.

#### 2. What is meant by the Location of the Property?

It is the address as listed on the title deed, document or property agency, whether the property is within or abroad the State.

#### 3. What is meant by the Property Area?

It is the area of the property as listed on the title deed, document or property agency, whether the property is within or abroad the State.



#### 4. What is meant by Equity Percentage?

It is the percentage owned through any means by the subject employee or his/her minor children in any property as listed on the title deed, document or property power of attorney, whether the property is within the State or abroad.

#### 5. Is it required to disclose residential or commercial lands/housing units or agricultural lands that have been given by Abu Dhabi Government as a grant?

If this grant is registered under the Applicant's name or his/her minor children, and they have a title deed issued under their name to that, then it shall be disclosed in the "Real Estate" cell as stated in the Disclosure System Executive Instructions. The value zero (0) should be entered in the purchase price cell in case the land is vacant, and it should be mentioned that the land is a grant in the clarifications cell. In case the land is constructed on, kindly mention that the land is a grant in the clarifications cell, and that buildings were built on it later on. The construction cost should also be mentioned within.

### 6. Questions related to securities and digital currencies:

#### 1. What is listed under Securities?

Shares, bonds and debentures issued by shareholding companies and bonds and debentures issued by the federal government, local governments and public corporations and institutions in the State, as well as any other local or non-local financial instruments approved by the Authority.

#### 2. If I have a portfolio, how is it evaluated and listed?

The contents of the portfolio shall be listed according to the relevant tables on the date of filing the disclosure, and securities are recorded in the table designated for securities and company shares, however, cash balances available with the portfolio account shall be recorded in the table of debts the Applicant owns, and such.

### 7. Questions related to Sole proprietorship companies and commercial, vocational and financial businesses:

#### 1. What is meant by the nationality of the company of the issuing entity?

The state that issued and granted the licenses for the issuing company or entity.

### 8. Questions related to bank accounts, cash funds, deposits, and debts:

#### 1. What is meant by Debtor or depositor?

Any natural or legal person with whom money is deposited in the form of a safety deposit or in any other form.



## **2. What is the value that shall be listed for deposits, debts and bank accounts?**

The Applicant shall fill out the value cell with the balance of each account or debt in the currency it is deposit in, and in the event the Applicant wishes to convert the value to AED then that is done by converting any sums of foreign currency to its equivalent in Dirham as per the exchange rate announced by the UAE Central Bank on the date of filing the disclosure.

## **3. Shall deposits and bank accounts of my minor children be disclosed?**

Yes, the possessions of all of the Applicant's minor children shall be listed in the form of balances for each account at the time of filing the disclosure.

## **4. What is meant by the Nationality of the Debtor Entity?**

The state that issued and granted the licenses for the Debtor or the entity where money is deposited, whether it is a bank, a financial or non-financial institution or the nationality of the Debtor (for individuals).

## **5. What is meant by the nationality of the Creditor?**

The state that issued and granted the licenses for the creditor company or the entity that issued the loan, whether it is a bank or financial or non-financial institution or the nationality of the individual creditor.

## **6. What is meant by liabilities at the time of filing the disclosure?**

All the loans, whether due on instalments or in full, credit facilities of all types, names and tenures, debt instruments, cheques, drafts, bills of exchange, promissory notes and other securities of all types, issued by the Applicant to third parties at the time of this Disclosure.

## **7. I have a credit card, should I list it in the Debt table, and if so, what balance should be included in the statement?**

If the credit card is deducted directly from the balance available in the accounts of the Applicant or his/her minor children, it should not be mentioned in the debt table. If the credit card is a facility provided by financial institutions, then the amounts used should be paid within a certain mechanism. In this case, the credit card accounts shall be disclosed in the debt table. The amount of the debt appears in the utilized balance of the credit card limits at the time of submitting the disclosure.

## **8. I am still on top of my work and I am expected to receive end-of-service benefits after my resignation within a few years. Is it required to list it as a debt for me from my employer?**

No, end-of-service benefits are not to be listed while the Applicant is still working with his/her relevant employer.



## 9. Questions related to Moveable Assets for commercial purposes:

### 1. What is meant by the Description in the Statement of Moveable Assets?

It is the type of Moveable Asset, be it a vehicle, motorbike, piece of art, precious metal, precious stone, etc... and is a description of that Moveable Asset.

### 2. What is the minimum value for Moveable Assets that shall be listed in the disclosure?

The minimum value for a Moveable Asset to be listed is when a single type exceeds the value of AED 75,000 at the time its ownership is transferred to the Applicant for commercial purposes.

### 3. I own a vehicle and its value changed with time, should I list its value at the time its ownership was transferred?

Yes. Its value shall be listed at the time its ownership is transferred to the Applicant if it is owned for commercial purposes rather than personal use.

### 4. What is included under Vehicles within Moveable Assets?

Vehicles include heavy equipment such as excavators, ships and otherwise as well as light equipment such as cars, motorbikes, boats and otherwise owned by the Applicant or his/her minor children, with value or total exceeding 75 thousand Dirham at the time their ownership was transferred to the Applicant.

### 5. What should be listed under Remarks?

Any data, information or clarifications not mentioned in the previous tables, or that would give more clarification.



حماية المال العام ■  
■ Safeguarding public funds

